

**Scenario:**

**Nuclear Waste Fund - Non-Collateral (Fund 02800-02804 & 02813), OFA, Clearing Payment , Object class not 310 or 320**

| Accounting Transaction | Application | Accounting Entries |  |          |  | Transaction Code                            | GL Net Effect                    |                                  |
|------------------------|-------------|--------------------|--|----------|--|---|----------------------------------|----------------------------------|
|                        |             | Debit              |  | Credit   |  |   | Debit                            | Credit                           |
| Requisition            | PO          | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 47200000 | Commitment - Programs Exempt from Apportionment                    | Commitment-NWF                              | 46201300                         | 47200000                         |
| Purchase Order         | PO          | 47200000           | Commitment - Programs Exempt from Apportionment            | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                         | 47200000                         | 48010000                         |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 48010000 | Undelivered Orders, Obligations Unpaid                             | Obligation-NWF                              |                                  |                                  |
| Receiving              | PO          | 48010000           | Undelivered Orders, Obligations Unpaid                     | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                         | 48010000<br>61000000<br>57900200 | 49010000<br>21900000<br>5900E400 |
|                        |             | 61000000           | Operating Expenses/Program Costs                           | 21900000 | Accounts Payables - Accrued Cost                                   |   |                                  |                                  |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 49010000 | Delivered Orders - Obligations, Unpaid                             | Receipt-NWF                                 |                                  |                                  |
|                        |             | 57900200           | Other Financing Sources - Inter-Office                     | 5900E400 | Other Revenue, Deferred Revenue Adj - Exchange-Not In Doe'S Budget |   |                                  |                                  |
| AP Invoice             | AP          | 21900000           | Accounts Payables - Accrued Cost                           | 21100100 | Accounts Payable – Other Federal Agencies                          | Generated by Oracle                         | 21900000                         | 21100100                         |
| AP Payment             | AP          | 21100100           | Accounts Payable – Other Federal Agencies                  | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Generated by Oracle                         | 21100100<br>49010000             | 10100300<br>49020000             |
|                        |             | 49010000           | Delivered Orders - Obligations, Unpaid                     | 49020000 | Delivered Orders - Obligations, Paid                               | Clearing Payment (TC is reversed in Oracle) |                                  |                                  |

**Scenario:**

**Nuclear Waste Fund - Collateral (Fund 02800-02804 & 02813), OFA, Clearing Payment, Object class not 310 or 320**

| Accounting Transaction | Application | Accounting Entries |  |          |  | Transaction Code                            | GL Net Effect                    |                                  |
|------------------------|-------------|--------------------|--|----------|--|---|----------------------------------|----------------------------------|
|                        |             | Debit              |  | Credit   |  |   | Debit                            | Credit                           |
| Requisition            | PO          | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 47200000 | Commitment - Programs Exempt from Apportionment                    | Commitment-NWF                              | 46201300                         | 47200000                         |
| Purchase Order         | PO          | 47200000           | Commitment - Programs Exempt from Apportionment            | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                         | 47200000                         | 48010000                         |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 48010000 | Undelivered Orders, Obligations Unpaid                             | Obligation-NWF                              |                                  |                                  |
| Receiving              | PO          | 48010000           | Undelivered Orders, Obligations Unpaid                     | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                         | 48010000<br>19909900<br>57900200 | 49010000<br>21900000<br>5900E400 |
|                        |             | 61000000           | Operating Expenses/Program Costs                           | 21900000 | Accounts Payables - Accrued Costs                                  |   |                                  |                                  |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 49010000 | Delivered Orders - Obligations, Unpaid                             | Receipt-NWF-Collatrl                        |                                  |                                  |
|                        |             | 57900200           | Other Financing Sources - Inter-Office                     | 5900E400 | Other Revenue, Deferred Revenue Adj - Exchange-Not In Doe'S Budget |   |                                  |                                  |
|                        |             | 19909900           | Other Assets, Suspense                                     | 61000000 | Operating Expenses/Program Costs                                   |   |                                  |                                  |
| AP Invoice             | AP          | 21900000           | Accounts Payables - Accrued Cost                           | 21100100 | Accounts Payable – Other Federal Agencies                          | Generated by Oracle                         | 21900000                         | 21100100                         |
| AP Payment             | AP          | 21100100           | Accounts Payable – Other Federal Agencies                  | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Generated by Oracle                         | 21100100<br>49010000             | 10100300<br>49020000             |
|                        |             | 49010000           | Delivered Orders - Obligations, Unpaid                     | 49020000 | Delivered Orders - Obligations, Paid                               | Clearing Payment (TC is reversed in Oracle) |                                  |                                  |

**Scenario:**

**Nuclear Waste Fund (Fund 02800-02804 & 02813), OFA, Clearing Payment, Object class 310 or 320**

| Accounting Transaction | Application | Accounting Entries |  |          |  | Transaction Code                            | GL Net Effect        |                      |
|------------------------|-------------|--------------------|--|----------|--|---|----------------------|----------------------|
|                        |             | Debit              |  | Credit   |  |   | Debit                | Credit               |
| Requisition            | PO          | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 47200000 | Commitment - Programs Exempt from Apportionment                    | Commitment                                  | 46201300             | 47200000             |
| Purchase Order         | PO          | 47200000           | Commitment - Programs Exempt from Apportionment            | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                         | 47200000             | 48010000             |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 48010000 | Undelivered Orders, Obligations Unpaid                             | Obligation-NWF                              |                      |                      |
| Receiving              | PO          | 48010000           | Undelivered Orders, Obligations Unpaid                     | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                         | 48010000             | 49010000             |
|                        |             | 19909300 (OC=310)  | DOE FA ASSET CLEARING ACCOUNT                              | 21900000 | Accounts Payables - Accrued Cost                                   |   | 19909300 or 17209300 | 21900000             |
|                        |             | 17209300 (OC=320)  | CWIP CLEARING ACCOUNT                                      |          |  | Receipt-NWF-PP&E                            | 57900200             | 5900E400             |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 49010000 | Delivered Orders - Obligations, Unpaid                             |   | 88020100             | 88010100             |
|                        |             | 57900200           | Other Financing Sources - Inter-Office                     | 5900E400 | Other Revenue, Deferred Revenue Adj - Exchange-Not In Doe'S Budget |   |                      |                      |
|                        |             | 88020100           | Purchases Of Capitalized Pp&E                              | 88010100 | Purchase Of Capitalized Pp&E (Contra)                              |   |                      |                      |
| AP Invoice             | AP          | 21900000           | Accounts Payables - Accrued Cost                           | 21100100 | Accounts Payable – Other Federal Agencies                          | Generated by Oracle                         | 21900000             | 21100100             |
| AP Payment             | AP          | 21100100           | Accounts Payable – Other Federal Agencies                  | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Generated by Oracle                         | 21100100<br>49010000 | 10100300<br>49020000 |
|                        |             | 49010000           | Delivered Orders - Obligations, Unpaid                     | 49020000 | Delivered Orders - Obligations, Paid                               | Clearing Payment (TC is reversed in Oracle) |                      |                      |

**Scenario:**

**Nuclear Waste Fund - Non-Collateral (Fund 02800-02804 & 02813), OFA, Non-Clearing Payment,  
Object class not 310 or 320**

| Accounting Transaction | Application | Accounting Entries |  |          |  | Transaction Code                   | GL Net Effect                    |                                  |
|------------------------|-------------|--------------------|--|----------|--|------------------------------------|----------------------------------|----------------------------------|
|                        |             | Debit              |  | Credit   |  |                                    | Debit                            | Credit                           |
| Requisition            | PO          | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 47200000 | Commitment - Programs Exempt from Apportionment                    | Commitment                         | 46201300                         | 47200000                         |
| Purchase Order         | PO          | 47200000           | Commitment - Programs Exempt from Apportionment            | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                | 47200000                         | 48010000                         |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 48010000 | Undelivered Orders, Obligations Unpaid                             | Obligation-NWF                     |                                  |                                  |
| Receiving              | PO          | 48010000           | Undelivered Orders, Obligations Unpaid                     | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated          | Generated by Oracle                | 48010000<br>61000000<br>57900200 | 49010000<br>21900000<br>5900E400 |
|                        |             | 61000000           | Operating Expenses/Program Costs                           | 21900000 | Accounts Payables - Accrued Cost                                   |                                    |                                  |                                  |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 49010000 | Delivered Orders - Obligations, Unpaid                             | Receipt-NWF                        |                                  |                                  |
|                        |             | 57900200           | Other Financing Sources - Inter-Office                     | 5900E400 | Other Revenue, Deferred Revenue Adj - Exchange-Not In Doe'S Budget |                                    |                                  |                                  |
| AP Invoice             | AP          | 21900000           | Accounts Payables - Accrued Cost                           | 21100100 | Accounts Payable – Other Federal Agencies                          | Generated by Oracle                | 21900000                         | 21100100                         |
| AP Payment             | AP          | 21100100           | Accounts Payable – Other Federal Agencies                  | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Generated by Oracle                | 21100100                         | 21200900                         |
|                        |             | 10100300           | Fund Balance With Treasury - Sf 224 Disbursements          | 21200900 | Disbursements In Transit, All Other                                | Payment (TC is reversed in Oracle) |                                  |                                  |
| Treasury Confirmation  | FV          | 21200900           | Disbursements In Transit, All Other                        | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Treas Conf                         | 21200900<br>49010000             | 10100300<br>49020000             |
|                        |             | 49010000           | Delivered Orders - Obligations, Unpaid                     | 49020000 | Delivered Orders - Obligations, Paid                               |                                    |                                  |                                  |

**Scenario:**
**Nuclear Waste Fund – Collateral (Fund 02800-02804 & 02813), OFA, Non-Clearing Payment, Object class not 310 or 320**

| Accounting Transaction | Application | Accounting Entries |  |          |  | Transaction Code                   | GL Net Effect                    |                                  |
|------------------------|-------------|--------------------|--|----------|--|------------------------------------|----------------------------------|----------------------------------|
|                        |             | Debit              |  | Credit   |  |                                    | Debit                            | Credit                           |
| Requisition            | PO          | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 47200000 | Commitment - Programs Exempt from Apportionment                    | Commitment                         | 46201300                         | 47200000                         |
| Purchase Order         | PO          | 47200000           | Commitment - Programs Exempt from Apportionment            | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                | 47200000                         | 48010000                         |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 48010000 | Undelivered Orders, Obligations Unpaid                             | Obligation-NWF                     |                                  |                                  |
| Receiving              | PO          | 48010000           | Undelivered Orders, Obligations Unpaid                     | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                | 48010000<br>19909900<br>57900200 | 49010000<br>21900000<br>5900E400 |
|                        |             | 61000000           | Operating Expenses/Program Costs                           | 21900000 | Accounts Payables - Accrued Cost                                   |                                    |                                  |                                  |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 49010000 | Delivered Orders - Obligations, Unpaid                             | Receipt-NWF-Collatrl               |                                  |                                  |
|                        |             | 57900200           | Other Financing Sources - Inter-Office                     | 5900E400 | Other Revenue, Deferred Revenue Adj - Exchange-Not In Doe'S Budget |                                    |                                  |                                  |
|                        |             | 19909900           | Other Assets, Suspense                                     | 61000000 | Operating Expenses/Program Costs                                   |                                    |                                  |                                  |
| AP Invoice             | AP          | 21900000           | Accounts Payables - Accrued Cost                           | 21100100 | Accounts Payable – Other Federal Agencies                          | Generated by Oracle                | 21900000                         | 21100100                         |
| AP Payment             | AP          | 21100100           | Accounts Payable – Other Federal Agencies                  | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Generated by Oracle                | 21100100                         | 21200900                         |
|                        |             | 10100300           | Fund Balance With Treasury - Sf 224 Disbursements          | 21200900 | Disbursements In Transit, All Other                                | Payment (TC is reversed in Oracle) |                                  |                                  |
| Treasury Confirmation  | FV          | 21200900           | Disbursements In Transit, All Other                        | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Treas Conf                         | 21200900<br>49010000             | 10100300<br>49020000             |
|                        |             | 49010000           | Delivered Orders - Obligations, Unpaid                     | 49020000 | Delivered Orders - Obligations, Paid                               |                                    |                                  |                                  |

**Scenario:**
**Nuclear Waste Fund (Fund 02800-02804 & 02813), OFA, Non-Clearing Payment, Object class 310 or 320**

| Accounting Transaction | Application | Accounting Entries |  |          |  | Transaction Code                   | GL Net Effect                          |                  |          |          |
|------------------------|-------------|--------------------|--|----------|--|------------------------------------|--|------------------|----------|----------|
|                        |             | Debit              |  | Credit   |  |                                    | Debit                                  | Credit           |          |          |
| Requisition            | PO          | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 47200000 | Commitment - Programs Exempt from Apportionment                    | Commitment                         | 46201300                               | 47200000         |          |          |
| Purchase Order         | PO          | 47200000           | Commitment - Programs Exempt from Apportionment            | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                | 47200000                               | 48010000         |          |          |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 48010000 | Undelivered Orders, Obligations Unpaid                             | Obligation-NWF                     |  |                  |          |          |
| Receiving              | PO          | 48010000           | Undelivered Orders, Obligations Unpaid                     | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                | 48010000                               | 49010000         |          |          |
|                        |             | 19909300 (OC=310)  | DOE FA ASSET CLEARING ACCOUNT                              | 21900000 | Accounts Payables - Accrued Cost                                   |                                    | 19909300 or 17209300                   | 21900000         |          |          |
|                        |             | 17209300 (OC=320)  | CWIP CLEARING ACCOUNT                                      |          |  | 49010000                           | Delivered Orders - Obligations, Unpaid | Receipt-NWF-PP&E | 57900200 | 5900E400 |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 88020100 | 88010100   |                                    |  |                  |          |          |
|                        |             | 57900200           | Other Financing Sources - Inter-Office                     | 5900E400 | Other Revenue, Deferred Revenue Adj - Exchange-Not In Doe'S Budget |                                    |  |                  |          |          |
|                        |             | 88020100           | Purchases Of Capitalized Pp&E                              | 88010100 | Purchase Of Capitalized Pp&E (Contra)                              |                                    |  |                  |          |          |
| AP Invoice             | AP          | 21900000           | Accounts Payables - Accrued Cost                           | 21100100 | Accounts Payable – Other Federal Agencies                          | Generated by Oracle                | 21900000                               | 21100100         |          |          |
| AP Payment             | AP          | 21100100           | Accounts Payable – Other Federal Agencies                  | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Generated by Oracle                | 21100100                               | 21200900         |          |          |
|                        |             | 10100300           | Fund Balance With Treasury - Sf 224 Disbursements          | 21200900 | Disbursements In Transit, All Other                                | Payment (TC is reversed in Oracle) |  |                  |          |          |
| Treasury Confirmation  | FV          | 21200900           | Disbursements In Transit, All Other                        | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Treas Conf                         | 21200900                               | 10100300         |          |          |
|                        |             | 49010000           | Delivered Orders - Obligations, Unpaid                     | 49020000 | Delivered Orders - Obligations, Paid                               |                                    | 49010000                               | 49020000         |          |          |

**Scenario:**

**Nuclear Waste Fund - Non-Collateral (Fund 02800-02804 & 02813), NOFA, Clearing Payment, Object class not 310 or 320**

| Accounting Transaction | Application | Accounting Entries |  |          |  | Transaction Code                            | GL Net Effect                    |                                  |
|------------------------|-------------|--------------------|--|----------|--|---|----------------------------------|----------------------------------|
|                        |             | Debit              |  | Credit   |  |   | Debit                            | Credit                           |
| Requisition            | PO          | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 47200000 | Commitment - Programs Exempt from Apportionment                    | Commitment-NWF                              | 46201300                         | 47200000                         |
| Purchase Order         | PO          | 47200000           | Commitment - Programs Exempt from Apportionment            | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                         | 47200000                         | 48010000                         |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 48010000 | Undelivered Orders, Obligations Unpaid                             | Obligation-NWF                              |                                  |                                  |
| Receiving              | PO          | 48010000           | Undelivered Orders, Obligations Unpaid                     | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                         | 48010000<br>61000000<br>57900200 | 49010000<br>21900000<br>5900E400 |
|                        |             | 61000000           | Operating Expenses/Program Costs                           | 21900000 | Accounts Payables - Accrued Cost                                   |   |                                  |                                  |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 49010000 | Delivered Orders - Obligations, Unpaid                             | Receipt-NWF                                 |                                  |                                  |
|                        |             | 57900200           | Other Financing Sources - Inter-Office                     | 5900E400 | Other Revenue, Deferred Revenue Adj - Exchange-Not In Doe'S Budget |   |                                  |                                  |
| AP Invoice             | AP          | 21900000           | Accounts Payables - Accrued Cost                           | 21100900 | Accounts Payable, Non-Federal                                      | Generated by Oracle                         | 21900000                         | 21100900                         |
| AP Payment             | AP          | 21100900           | Accounts Payable, Non-Federal                              | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Generated by Oracle                         | 21100900<br>49010000             | 10100300<br>49020000             |
|                        |             | 49010000           | Delivered Orders - Obligations, Unpaid                     | 49020000 | Delivered Orders - Obligations, Paid                               | Clearing Payment (TC is reversed in Oracle) |                                  |                                  |

**Scenario:**

**Nuclear Waste Fund - Collateral (Fund 02800-02804 & 02813), NOFA, Clearing Payment, Object class not 310 or 320**

| Accounting Transaction | Application | Accounting Entries |  |          |  | Transaction Code                            | GL Net Effect                    |                                  |
|------------------------|-------------|--------------------|--|----------|--|---|----------------------------------|----------------------------------|
|                        |             | Debit              |  | Credit   |  |   | Debit                            | Credit                           |
| Requisition            | PO          | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 47200000 | Commitment - Programs Exempt from Apportionment                    | Commitment-NWF                              | 46201300                         | 47200000                         |
| Purchase Order         | PO          | 47200000           | Commitment - Programs Exempt from Apportionment            | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                         | 47200000                         | 48010000                         |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 48010000 | Undelivered Orders, Obligations Unpaid                             | Obligation-NWF                              |                                  |                                  |
| Receiving              | PO          | 48010000           | Undelivered Orders, Obligations Unpaid                     | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                         | 48010000<br>19909900<br>57900200 | 49010000<br>21900000<br>5900E400 |
|                        |             | 61000000           | Operating Expenses/Program Costs                           | 21900000 | Accounts Payables - Accrued Cost                                   |   |                                  |                                  |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 49010000 | Delivered Orders - Obligations, Unpaid                             | Receipt-NWF-Collatrl                        |                                  |                                  |
|                        |             | 57900200           | Other Financing Sources - Inter-Office                     | 5900E400 | Other Revenue, Deferred Revenue Adj - Exchange-Not In Doe'S Budget |   |                                  |                                  |
|                        |             | 19909900           | Other Assets, Suspense                                     | 61000000 | Operating Expenses/Program Costs                                   |   |                                  |                                  |
| AP Invoice             | AP          | 21900000           | Accounts Payables - Accrued Cost                           | 21100900 | Accounts Payable, Non-Federal                                      | Generated by Oracle                         | 21900000                         | 21100900                         |
| AP Payment             | AP          | 21100900           | Accounts Payable, Non-Federal                              | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Generated by Oracle                         | 21100900<br>49010000             | 10100300<br>49020000             |
|                        |             | 49010000           | Delivered Orders - Obligations, Unpaid                     | 49020000 | Delivered Orders - Obligations, Paid                               | Clearing Payment (TC is reversed in Oracle) |                                  |                                  |



**Scenario:**

**Nuclear Waste Fund (Fund 02800-02804 & 02813), NOFA, Clearing Payment, Object class 310 or 320**

| Accounting Transaction | Application | Accounting Entries |  |          |  | Transaction Code                            | GL Net Effect        |  |
|------------------------|-------------|--------------------|--|----------|--|---|----------------------|--|
|                        |             | Debit              |  | Credit   |  |   | Debit                | Credit   |
| Requisition            | PO          | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 47200000 | Commitment - Programs Exempt from Apportionment            | Commitment-NWF                              | 46201300             | 47200000   |
| Purchase Order         | PO          | 47200000           | Commitment - Programs Exempt from Apportionment            | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated) | Generated by Oracle                         | 47200000             | 48010000   |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 48010000 | Undelivered Orders, Obligations Unpaid                     | Obligation-NWF                              |                      |  |
| Receiving              | PO          | 48010000           | Undelivered Orders, Obligations Unpaid                     | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated) | Generated by Oracle                         | 48010000             | 49010000   |
|                        |             | 19909300 (OC=310)  | DOE FA ASSET CLEARING ACCOUNT                              | 21900000 | Accounts Payables - Accrued Cost                           |   | 19909300 or 17209300 | 21900000   |
|                        |             | 17209300 (OC=320)  | CWIP CLEARING ACCOUNT                                      |          | 49010000   | Delivered Orders - Obligations, Unpaid      | Receipt-NWF-PP&E     | 57900200   |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 88020100 |  |   |                      | 88010100   |
|                        |             | 57900200           | Other Financing Sources - Inter-Office                     | 5900E400 |  |   |                      | Other Revenue, Deferred Revenue Adj - Exchange-Not In Doe'S Budget |
|                        |             | 88020100           | Purchases Of Capitalized Pp&E                              | 88010100 |  |   |                      | Purchase Of Capitalized Pp&E (Contra)                              |
| AP Invoice             | AP          | 21900000           | Accounts Payables - Accrued Cost                           | 21100900 | Accounts Payable, Non-Federal                              | Generated by Oracle                         | 21900000             | 21100900   |
| AP Payment             | AP          | 21100900           | Accounts Payable, Non-Federal                              | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements          | Generated by Oracle                         | 21100900<br>49010000 | 10100300<br>49020000   |
|                        |             | 49010000           | Delivered Orders - Obligations, Unpaid                     | 49020000 | Delivered Orders - Obligations, Paid                       | Clearing Payment (TC is reversed in Oracle) |                      |  |

**Scenario:**

**Nuclear Waste Fund - Non-Collateral (Fund 02800-02804 & 02813), NOFA, Non-Clearing Payment,  
Object class not 310 or 320**

| Accounting Transaction | Application | Accounting Entries |  |          |  | Transaction Code                   | GL Net Effect                    |                                  |
|------------------------|-------------|--------------------|--|----------|--|------------------------------------|----------------------------------|----------------------------------|
|                        |             | Debit              |  | Credit   |  |                                    | Debit                            | Credit                           |
| Requisition            | PO          | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 47200000 | Commitment - Programs Exempt from Apportionment                    | Commitment-NWF                     | 46201300                         | 47200000                         |
| Purchase Order         | PO          | 47200000           | Commitment - Programs Exempt from Apportionment            | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                | 47200000                         | 48010000                         |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 48010000 | Undelivered Orders, Obligations Unpaid                             | Obligation-NWF                     |                                  |                                  |
| Receiving              | PO          | 48010000           | Undelivered Orders, Obligations Unpaid                     | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                | 48010000<br>61000000<br>57900200 | 49010000<br>21900000<br>5900E400 |
|                        |             | 61000000           | Operating Expenses/Program Costs                           | 21900000 | Accounts Payables - Accrued Cost                                   |                                    |                                  |                                  |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 49010000 | Delivered Orders - Obligations, Unpaid                             | Receipt-NWF                        |                                  |                                  |
|                        |             | 57900200           | Other Financing Sources - Inter-Office                     | 5900E400 | Other Revenue, Deferred Revenue Adj - Exchange-Not In Doe'S Budget |                                    |                                  |                                  |
| AP Invoice             | AP          | 21900000           | Accounts Payables - Accrued Cost                           | 21100900 | Accounts Payable, Non-Federal                                      | Generated by Oracle                | 21900000                         | 21100900                         |
| AP Payment             | AP          | 21100900           | Accounts Payable, Non-Federal                              | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Generated by Oracle                | 21100900                         | 21200900                         |
|                        |             | 10100300           | Fund Balance With Treasury - Sf 224 Disbursements          | 21200900 | Disbursements In Transit, All Other                                | Payment (TC is reversed in Oracle) |                                  |                                  |
| Treasury Confirmation  | FV          | 21200900           | Disbursements In Transit, All Other                        | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Treas Conf                         | 21200900<br>49010000             | 10100300<br>49020000             |
|                        |             | 49010000           | Delivered Orders - Obligations, Unpaid                     | 49020000 | Delivered Orders - Obligations, Paid                               |                                    |                                  |                                  |

**Scenario:**
**Nuclear Waste Fund – Collateral (Fund 02800-02804 & 02813), NOFA, Non-Clearing Payment, Object class not 310 or 320**

| Accounting Transaction | Application | Accounting Entries |  |          |  | Transaction Code                   | GL Net Effect                    |                                  |
|------------------------|-------------|--------------------|--|----------|--|------------------------------------|----------------------------------|----------------------------------|
|                        |             | Debit              |  | Credit   |  |                                    | Debit                            | Credit                           |
| Requisition            | PO          | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 47200000 | Commitment - Programs Exempt from Apportionment                    | Commitment-NWF                     | 46201300                         | 47200000                         |
| Purchase Order         | PO          | 47200000           | Commitment - Programs Exempt from Apportionment            | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                | 47200000                         | 48010000                         |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 48010000 | Undelivered Orders, Obligations Unpaid                             | Obligation-NWF                     |                                  |                                  |
| Receiving              | PO          | 48010000           | Undelivered Orders, Obligations Unpaid                     | 46201300 | Unobligated Funds Not Subject To Apportionment (Obligated)         | Generated by Oracle                | 48010000<br>19909900<br>57900200 | 49010000<br>21900000<br>5900E400 |
|                        |             | 61000000           | Operating Expenses/Program Costs                           | 21900000 | Accounts Payables - Accrued Cost                                   |                                    |                                  |                                  |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 49010000 | Delivered Orders - Obligations, Unpaid                             | Receipt-NWF-Collatrl               |                                  |                                  |
|                        |             | 57900200           | Other Financing Sources - Inter-Office                     | 5900E400 | Other Revenue, Deferred Revenue Adj - Exchange-Not In Doe'S Budget |                                    |                                  |                                  |
|                        |             | 19909900           | Other Assets, Suspense                                     | 61000000 | Operating Expenses/Program Costs                                   |                                    |                                  |                                  |
| AP Invoice             | AP          | 21900000           | Accounts Payables - Accrued Cost                           | 21100900 | Accounts Payable, Non-Federal                                      | Generated by Oracle                | 21900000                         | 21100900                         |
| AP Payment             | AP          | 21100900           | Accounts Payable, Non-Federal                              | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Generated by Oracle                | 21100900                         | 21200900                         |
|                        |             | 10100300           | Fund Balance With Treasury - Sf 224 Disbursements          | 21200900 | Disbursements In Transit, All Other                                | Payment (TC is reversed in Oracle) |                                  |                                  |
| Treasury Confirmation  | FV          | 21200900           | Disbursements In Transit, All Other                        | 10100300 | Fund Balance With Treasury - Sf 224 Disbursements                  | Treas Conf                         | 21200900<br>49010000             | 10100300<br>49020000             |
|                        |             | 49010000           | Delivered Orders - Obligations, Unpaid                     | 49020000 | Delivered Orders - Obligations, Paid                               |                                    |                                  |                                  |

**Scenario:**

**Nuclear Waste Fund (Fund 02800-02804 & 02813), NOFA, Non-Clearing Payment, Object class 310 or 320**

| Accounting Transaction | Application | Accounting Entries |  |                  |  | Transaction Code   | GL Net Effect        |          |
|------------------------|-------------|--------------------|--|------------------|--|--|----------------------|----------|
|                        |             | Debit              |  | Credit           |  |  | Debit                | Credit   |
| Requisition            | PO          | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 47200000         | Commitment - Programs Exempt from Apportionment            | Commitment-NWF   | 46201300             | 47200000 |
| Purchase Order         | PO          | 47200000           | Commitment - Programs Exempt from Apportionment            | 46201300         | Unobligated Funds Not Subject To Apportionment (Obligated) | Generated by Oracle  | 47200000             | 48010000 |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | 48010000         | Undelivered Orders, Obligations Unpaid                     | Obligation-NWF   |                      |          |
| Receiving              | PO          | 48010000           | Undelivered Orders, Obligations Unpaid                     | 46201300         | Unobligated Funds Not Subject To Apportionment (Obligated) | Generated by Oracle  | 48010000             | 49010000 |
|                        |             | 19909300 (OC=310)  | DOE FA ASSET CLEARING ACCOUNT                              | 21900000         | Accounts Payables - Accrued Cost                           |  | 19909300 or 17209300 | 5900E400 |
|                        |             | 17209300 (OC=320)  | CWIP CLEARING ACCOUNT                                      |                  | 49010000   | Delivered Orders - Obligations, Unpaid                             | 57900200             |          |
|                        |             | 46201300           | Unobligated Funds Not Subject To Apportionment (Obligated) | Receipt-NWF-PP&E |  | 88020100   | 5900E400             |          |
|                        |             | 57900200           | Other Financing Sources - Inter-Office                     | 5900E400         |  | Other Revenue, Deferred Revenue Adj - Exchange-Not In Doe'S Budget |                      |          |
|                        |             | 88020100           | Purchases Of Capitalized Pp&E                              | 88010100         |  | Purchase Of Capitalized Pp&E (Contra)                              |                      |          |
| AP Invoice             | AP          | 21900000           | Accounts Payables - Accrued Cost                           | 21100900         | Accounts Payable, Non-Federal                              | Generated by Oracle  | 21900000             | 21100900 |
| AP Payment             | AP          | 21100900           | Accounts Payable, Non-Federal                              | 10100300         | Fund Balance With Treasury - Sf 224 Disbursements          | Generated by Oracle  | 21100900             | 21200900 |
|                        |             | 10100300           | Fund Balance With Treasury - Sf 224 Disbursements          | 21200900         | Disbursements In Transit, All Other                        | Payment (TC is reversed in Oracle)                                 |                      |          |
| Treasury Confirmation  | FV          | 21200900           | Disbursements In Transit, All Other                        | 10100300         | Fund Balance With Treasury - Sf 224 Disbursements          | Treas Conf   | 21200900             | 10100300 |
|                        |             | 49010000           | Delivered Orders - Obligations, Unpaid                     | 49020000         | Delivered Orders - Obligations, Paid                       |  | 49020000             |          |